

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 August 31, 2017

Governmental Fund Types

<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<b>Assets</b>				
Operating Account	\$226,602	---	---	\$226,602
Accounts Receivable	\$9,505	---	\$292,519	(\$9,570)
Assessment Receivable	---	---	---	\$0
Rent Receivable	---	---	\$576	\$576
Due From Golf Course	---	---	---	\$68,132
Due From General Fund	\$68,132	---	\$13,712	\$13,712
Due From Capital Reserve	---	---	\$2,995	\$2,995
Due from Debt Service	\$5	---	---	\$5
Due from Other	---	---	\$699	\$699
Inventory - Pro Shop	---	---	\$73,288	\$73,288
<b>Investments:</b>				
State Board	---	\$270,657	---	\$270,657
Benefit Assessment- Series 2012	---	---	\$93,683	\$93,683
Reserve - Series 2012	---	---	\$281,121	\$281,121
Bond Service 2006	---	\$483,738	---	\$483,738
Improvements (Net of Depreciation)	---	---	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	---	---	\$30,417	\$30,417
Prepaid Expenses- Operations	\$13,512	---	\$26,024	\$39,536
<b>Total Assets</b>	<b>\$308,251</b>	<b>\$483,738</b>	<b>\$2,128,315</b>	<b>\$3,200,466</b>
<b>Liabilities</b>				
Accounts Payable	\$17,606	---	\$2,697	\$20,303
Accrued Expenses	\$7,103	---	\$250	\$7,353
Deferred Revenue- Season Advance	---	---	\$48,787	\$48,787
Deferred Revenue- Special Assessments O&M	---	---	\$1,877	\$1,877
Deferred Revenue- Special Assessments Debt	---	---	\$49,479	\$49,479
Deposit-Divots Grill	---	---	\$8,000	\$8,000
Due to General Fund	---	\$5	\$68,132	\$68,137
Accrued Interest Payable	---	---	\$57,832	\$57,832
Accrued Principal Payable	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$0
Sales Tax Payable	---	---	\$8,429	\$8,429
Due to Golf Course	\$13,712	---	---	\$13,712
Due to Debt Service	---	---	---	\$0
Due to Capital Reserve	---	---	---	\$0
Accrued Payroll Payable	\$7,390	---	\$15,916	\$23,307
Bonds Payable - Series 2012	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	(\$23,633)	(\$23,633)
Deferred Loss	---	---	(\$243,197)	(\$243,197)
<b>Fund Equity</b>				
Net Assets	---	---	(\$2,311,255)	(\$2,311,255)
Fund Balances	---	---	---	\$176,000
Assigned - First Quarter	\$176,000	---	---	\$176,000
Assigned - Prepaid Expenses	\$13,512	---	---	\$13,512
Unassigned	\$72,928	\$280,162	---	\$353,090
Restricted for Debt Service	---	\$483,733	---	\$483,733
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$308,251</b>	<b>\$280,162</b>	<b>\$2,128,315</b>	<b>\$3,200,466</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2017

	Adopted Budget	Prorated Budget 8/31/17	Actual 8/31/17	Variance
<i><u>Revenues</u></i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$0	(\$92)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$859,838</b>	<b>\$859,747</b>	<b>(\$91)</b>

*Administrative Expenditures*

Supervisors Fees	\$29,587	\$27,121	\$28,862	(\$1,740)
Engineering Fees	\$5,000	\$4,583	\$4,265	\$318
Attorney's Fees	\$5,000	\$4,583	\$11,620	(\$7,037)
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$5,113	\$20
Annual Audit	\$6,500	\$5,958	\$5,891	\$68
Collection Agent	\$2,500	\$2,292	\$2,292	(\$0)
Management Fees	\$108,515	\$99,472	\$89,472	\$10,000
Telephone	\$250	\$229	\$0	\$229
Postage	\$2,500	\$2,292	\$2,264	\$27
Printing & Binding	\$5,500	\$5,042	\$1,732	\$3,310
Insurance	\$7,293	\$6,685	\$5,767	\$919
Legal Advertising	\$2,500	\$2,292	\$199	\$2,092
Other Current Charges	\$1,500	\$1,375	\$1,400	(\$25)
Office Supplies	\$1,000	\$917	\$3,413	(\$2,496)
Dues & Licenses	\$175	\$160	\$160	(\$0)
Information Technology	\$3,400	\$3,117	\$3,117	\$0
<b>Total Administrative</b>	<b>\$187,820</b>	<b>\$172,168</b>	<b>\$166,483</b>	<b>\$5,685</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2017

	Adopted Budget	Prorated Budget 8/31/17	Actual 8/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$104,759	\$114,532	(\$9,773)
Administrative Fee	\$1,142	\$1,047	\$1,246	(\$199)
FICA Expense	\$8,743	\$8,014	\$8,497	(\$483)
Employee Insurance	\$7,238	\$6,635	\$6,089	\$546
Workers Compensation	\$2,240	\$2,053	\$2,183	(\$130)
Unemployment	\$853	\$782	\$777	\$5
Other Contractual	\$5,500	\$5,042	\$5,941	(\$899)
Training	\$500	\$458	\$107	\$351
Uniforms	\$500	\$458	\$705	(\$247)
<b>Total Operating</b>	<b>\$140,999</b>	<b>\$129,249</b>	<b>\$140,078</b>	<b>(\$10,829)</b>

*Maintenance Expenditures*

Canal Maintenance	\$11,000	\$10,083	\$23,564	(\$13,481)
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$35,750	\$16,116	\$19,634
Water Management System	\$99,000	\$90,750	\$88,244	\$2,506
Control Burns	\$15,000	\$13,750	\$4,892	\$8,858
Contingencies	\$10,000	\$9,167	\$8,621	\$545
Fire Line Maintenance	\$5,000	\$4,583	\$3,925	\$658
Basin Repair	\$5,000	\$4,583	\$2,320	\$2,263
<b>Total Maintenance</b>	<b>\$244,000</b>	<b>\$228,667</b>	<b>\$205,083</b>	<b>\$23,584</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2017

	Adopted Budget	Prorated Budget 8/31/17	Actual 8/31/17	Variance
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Grounds Maintenance Expenditures

Salaries	\$141,446	\$129,659	\$129,339	\$320
Administrative Fees	\$3,132	\$2,871	\$3,235	(\$364)
FICA	\$10,821	\$9,919	\$8,972	\$948
Health Insurance	\$24,132	\$22,121	\$19,206	\$2,915
Workers Compensation	\$2,772	\$2,541	\$2,359	\$182
Unemployment	\$2,132	\$1,954	\$1,766	\$188
Telephone	\$1,500	\$1,375	\$2,587	(\$1,212)
Utilities	\$7,700	\$7,058	\$5,067	\$1,991
Property Appraiser	\$1,990	\$1,824	\$1,986	(\$162)
Insurance	\$2,099	\$1,924	\$1,586	\$338
Repairs	\$20,000	\$18,333	\$9,165	\$9,168
Fuel	\$23,000	\$21,083	\$8,727	\$12,357
Park Maintenance	\$3,000	\$2,750	\$3,250	(\$500)
Chemicals	\$5,000	\$4,583	\$3,123	\$1,460
Contingencies	\$1,000	\$917	\$8,078	(\$7,161)
Refuse	\$5,160	\$4,730	\$7,893	(\$3,163)
Office Supplies	\$250	\$229	\$344	(\$115)
Uniforms	\$3,000	\$2,750	\$2,563	\$187
Maintenance Reserve - Transfer Out	\$33,583	\$30,784	\$30,784	\$0
<b>Total Grounds Maintenance</b>	<b>\$291,717</b>	<b>\$267,407</b>	<b>\$250,030</b>	<b>\$17,377</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$797,491</b>	<b>\$761,674</b>	<b>\$35,817</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,073</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,367</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$262,440</b>	<b>\$0</b>

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2017

	Adopted Budget	Prorated Budget 8/31/17	Actual 8/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$229	\$2,281	\$2,051
Reserve Funding - Transfer In (General)	\$33,583	\$30,784	\$30,784	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$27,647	\$31,533	\$3,886
<b>Total Revenues</b>	<b>\$63,993</b>	<b>\$58,660</b>	<b>\$64,598</b>	<b>\$5,937</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$50,890	(\$50,890)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,890</b>	<b>(\$100,890)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$63,993</b>		<b>(\$36,293)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$316,454</b>	
<b>Ending Fund Balance</b>	<b>\$849,484</b>		<b>\$280,162</b>	

**Viera East  
Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending August 31, 2017

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<i>FY2017</i>			
11/2/16	Regions Bank	Wire Transfer Fee	\$ 15.00
11/9/16	Payne Restaurant Eqpt	Ice Machine/Dispenser	\$ 6,975.04
11/9/16	A. Duda & Sons, Inc	Bermuda Sod	\$ 4,600.00
12/16/16	Green Leaf Landscaping	Remove Trees/Grind Stumps	\$ 750.00
12/16/16	Payne Restaurant Eqpt	Ice/Water Cup Dispenser	\$ 797.50
12/16/16	Watertronics, LLC	Repair Pump	\$ 7,903.10
1/25/17	Payne Restaurant Eqpt	Ice Machine	\$ 3,648.00
2/9/17	Don Bo, Inc	Replace Cart Path	\$ 7,700.00
2/22/17	Pam's Parking Marking	Paint Crosswalk	\$ 325.00
3/1/17	Roto-Rooter Services, CO	Plumbing Repairs	\$ 115.00
3/26/17	Beeman's Nursery, Inc	Spartina Grass	\$ 1,522.50
4/4/17	Golf Specialties, Inc	Hole 15 Repair	\$ 903.25
4/4/17	Beeman's Nursery, Inc	Zoysia/Crown Grass	\$ 4,582.40
5/3/17	Beeman's Nursery, Inc	Zoysia	\$ 790.00
5/3/17	Site One Landscape Supply	River Rock	\$ 907.85
5/8/17	Site One Landscape Supply	River Rock	\$ 904.85
8/17/17	FIS Outdoor	Eagle Golf Rotor	\$ 4,211.97
8/30/17	Watertronics, LLC	Transfer Pump	\$ 4,238.85
<b>Total</b>			<b>\$ 50,890.31</b>

**Viera East**  
**Community Development District**  
 Debt Service Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2017

	Adopted Budget	Prorated Budget 8/31/17	Actual 8/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$92	\$1,596	\$1,504
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,262</b>	<b>\$2,424,766</b>	<b>\$1,504</b>
<u>Expenditures</u>				
Series 2006				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$340,831	\$340,831	\$0
Principal-5/1	\$1,710,000	\$1,710,000	\$1,710,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,016	(\$143)
<b>Total Expenditures</b>	<b>\$2,438,536</b>	<b>\$2,438,536</b>	<b>\$2,438,679</b>	<b>(\$143)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$15,266)</b>		<b>(\$13,912)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$497,645</b>	
<b>Ending Fund Balance</b>	<b>\$451,701</b>		<b>\$483,733</b>	

**Viera East**  
**Community Development District**  
**Golf Course/Recreation Fund - Operations**  
**Statement of Revenues & Expenditures**  
**For Period Ending August 31, 2017**

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,731	2,414	317	35,656	29,869	5,787
Member Rounds	10,000	425	710	(285)	8,057	8,785	(728)
Comp Rounds	6,000	422	426	(4)	6,650	5,271	1,379
Total Memberships	60	2	-	2	61	60	1
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$26	\$35	(\$9)	\$32	\$37	(\$6)
<b>Revenues</b>							
Greens Fees/Cart Fees	\$1,176,000	\$70,080	\$83,496	(\$13,416)	\$1,127,791	\$1,116,612	\$11,179
Gift Cards - Sales	\$50,000	\$658	\$3,550	(\$2,892)	\$9,924	\$47,475	(\$37,551)
Gift Cards - Usage	(\$50,000)	(\$1,843)	(\$3,550)	\$1,707	(\$22,974)	(\$47,475)	\$24,501
Season Advance/Trail Fees	\$240,000	\$15,173	\$17,040	(\$1,867)	\$195,016	\$227,880	(\$32,864)
Associate Memberships	\$15,000	\$1,580	\$1,065	\$515	\$25,468	\$14,243	\$11,226
Driving Range	\$72,000	\$4,607	\$5,112	(\$505)	\$67,501	\$68,364	(\$863)
Golf Lessons	\$15,000	\$175	\$1,065	(\$890)	\$1,970	\$14,243	(\$12,273)
Merchandise Sales	\$110,000	\$7,013	\$7,810	(\$797)	\$112,985	\$104,445	\$8,540
Restaurant	\$10,000	\$748	\$710	\$38	\$9,679	\$9,495	\$184
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$20,650	\$20,649	\$1
Miscellaneous Income	\$15,000	\$541	\$1,065	(\$524)	\$8,898	\$14,243	(\$5,344)
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$100,610</b>	<b>\$119,240</b>	<b>(\$18,631)</b>	<b>\$1,556,908</b>	<b>\$1,590,172</b>	<b>(\$33,264)</b>
<b>Golf Course Expenditures</b>							
Other Contractual Services	\$18,000	\$2,321	\$1,501	(\$820)	\$14,475	\$16,499	\$2,024
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$92	\$92
Telephone/Internet	\$11,500	\$393	\$959	\$566	\$7,834	\$10,541	\$2,707
Postage	\$750	\$0	\$63	\$63	\$171	\$687	\$516
Printing & Binding	\$1,000	\$0	\$83	\$83	\$668	\$917	\$248
Utilities	\$5,000	\$361	\$417	\$56	\$5,587	\$4,583	(\$1,004)
Repairs & Maintenance	\$7,000	\$875	\$584	(\$291)	\$6,846	\$6,416	\$429
Advertising	\$45,000	\$2,976	\$3,753	\$777	\$35,407	\$41,247	\$5,840
Bank Charges	\$28,000	\$1,893	\$2,335	\$442	\$30,139	\$25,665	(\$4,475)
Office Supplies	\$1,500	\$340	\$125	(\$215)	\$1,223	\$1,375	\$152
Operating Supplies	\$7,500	\$155	\$626	\$471	\$7,840	\$6,875	(\$966)
Meals	\$100	\$0	\$8	\$8	\$77	\$92	\$14
Dues, Licenses & Subscriptions	\$2,000	\$200	\$167	(\$33)	\$2,885	\$1,833	(\$1,052)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$491	\$458	(\$33)
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$1,887	\$1,375	(\$512)
Contractual Security	\$3,500	\$591	\$292	(\$299)	\$6,093	\$3,208	(\$2,885)
IT Services	\$1,900	\$85	\$158	\$73	\$5,275	\$1,742	(\$3,533)
<b>Total Golf Course Expenditures</b>	<b>\$134,850</b>	<b>\$10,189</b>	<b>\$11,246</b>	<b>\$7,057</b>	<b>\$128,899</b>	<b>\$123,604</b>	<b>(\$5,296)</b>



Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending August 31, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$814	\$639	(\$175)	\$8,214	\$8,546
Pest Control	\$1,700	\$0	\$121	\$121	\$1,038	\$1,614
Repairs	\$0	\$0	\$0	\$0	\$631	\$0
Equipment Lease	\$0	\$177	\$0	(\$177)	\$967	\$0
<b>Total Restaurant Expenditures</b>	<b>\$10,700</b>	<b>\$991</b>	<b>\$760</b>	<b>(\$231)</b>	<b>\$10,851</b>	<b>\$10,160</b>
<i>Pro Shop Expenditures</i>						
Salaries	\$88,000	\$6,292	\$7,333	\$1,041	\$67,635	\$80,663
Administrative Fee	\$3,551	\$366	\$296	(\$70)	\$3,644	\$3,255
FICA Expense	\$6,315	\$481	\$526	\$45	\$5,077	\$5,789
Health Insurance	\$461	\$19	\$38	\$20	\$251	\$423
Workers Compensation	\$1,618	\$131	\$135	\$4	\$1,447	\$1,483
Unemployment	\$2,396	\$188	\$200	\$11	\$2,170	\$2,196
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$458
Utilities	\$8,000	\$716	\$667	(\$49)	\$6,874	\$7,333
Repairs	\$250	\$0	\$21	\$21	\$0	\$229
Pest Control	\$1,800	\$0	\$150	\$150	\$1,038	\$1,650
Supplies	\$2,500	\$51	\$208	\$157	\$994	\$2,292
Uniforms	\$750	\$0	\$63	\$63	\$0	\$688
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$344
Training, Education & Employee Relations	\$3,500	\$1,000	\$292	(\$708)	\$1,000	\$3,208
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$458
<b>Total Pro Shop Expenditures</b>	<b>\$120,516</b>	<b>\$9,244</b>	<b>\$10,043</b>	<b>\$799</b>	<b>\$90,539</b>	<b>\$110,469</b>
						<b>\$19,931</b>

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending August 31, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$65,564	\$6,927	\$5,463	(\$1,464)	\$53,161	\$60,098	\$6,937
Administrative Fee	\$5,258	\$610	\$438	(\$172)	\$4,972	\$4,820	(\$152)
FICA Expense	\$5,019	\$530	\$418	(\$112)	\$4,097	\$4,601	\$504
Workers Compensation	\$1,286	\$144	\$107	(\$37)	\$1,017	\$1,179	\$161
Unemployment	\$3,337	\$384	\$278	(\$106)	\$2,829	\$3,059	\$230
Utilities	\$12,500	\$968	\$1,042	\$73	\$11,045	\$11,458	\$414
Fuel	\$500	\$0	\$42	\$42	\$205	\$458	\$254
Cart Lease	\$45,000	\$6,533	\$3,750	(\$2,783)	\$42,605	\$41,250	(\$1,355)
Cart Maintenance	\$2,750	\$0	\$229	\$229	\$4,560	\$2,521	(\$2,039)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$917	\$917	\$690
Driving Range	\$1,500	\$751	\$125	(\$626)	\$7,204	\$1,375	(\$5,829)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$458	\$317
<b>Total Cart Facility</b>	<b>\$144,214</b>	<b>\$16,848</b>	<b>\$12,018</b>	<b>(\$4,831)</b>	<b>\$132,063</b>	<b>\$132,193</b>	<b>\$130</b>
<i>Starter Marshals</i>							
Salaries	\$36,475	\$2,254	\$3,039	\$785	\$43,092	\$33,434	(\$9,657)
Administrative Fee	\$3,346	\$218	\$279	\$61	\$3,039	\$3,067	\$29
FICA Expense	\$2,561	\$172	\$213	\$41	\$3,318	\$2,347	(\$970)
Workers Compensation	\$656	\$47	\$55	\$8	\$811	\$601	(\$210)
Unemployment	\$1,757	\$125	\$146	\$21	\$2,275	\$1,611	(\$665)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$229	\$88
<b>Total Starter Marshals</b>	<b>\$45,045</b>	<b>\$2,817</b>	<b>\$3,754</b>	<b>\$937</b>	<b>\$52,675</b>	<b>\$41,290</b>	<b>(\$11,386)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,025	\$6,417	\$3,392	\$81,832	\$70,583	(\$11,249)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$3,025</b>	<b>\$6,417</b>	<b>\$3,392</b>	<b>\$81,832</b>	<b>\$70,583</b>	<b>(\$11,249)</b>
<i>Golf Course Maintenance</i>							
Salaries	\$390,236	\$31,578	\$32,520	\$941	\$349,170	\$357,716	\$8,546
Administrative Fees	\$7,592	\$739	\$633	(\$107)	\$8,273	\$6,959	(\$1,314)
FICA Expense	\$26,564	\$2,348	\$2,214	(\$134)	\$24,783	\$24,350	(\$432)
Employee Insurance	\$45,470	\$3,185	\$3,789	\$604	\$44,997	\$41,681	(\$3,316)
Workers Compensation	\$6,806	\$651	\$567	(\$84)	\$6,527	\$6,239	(\$288)
Unemployment	\$5,230	\$104	\$436	\$332	\$6,212	\$4,794	(\$1,417)
Drug Testing	\$420	\$45	\$35	(\$10)	\$45	\$385	\$340
Consulting Fees	\$6,000	\$1,000	\$500	(\$500)	\$6,000	\$5,500	(\$500)
Telephone/Internet	\$4,000	\$0	\$333	\$333	\$2,078	\$3,667	\$1,589
Utilities/Water	\$25,700	\$2,170	\$2,142	(\$29)	\$24,384	\$23,558	(\$826)
Repairs	\$32,000	\$7,300	\$2,667	(\$4,633)	\$44,630	\$29,333	(\$15,296)
Fuel & Oil	\$45,000	\$5,521	\$3,750	(\$1,771)	\$35,813	\$41,250	\$5,437
Pest Control	\$1,500	\$247	\$125	(\$122)	\$1,834	\$1,375	(\$459)
Irrigation/Drainage	\$30,000	\$1,916	\$2,500	\$584	\$21,703	\$27,500	\$5,797

**Viera East**  
**Community Development District**  
**Golf Course/Recreation Fund - Operations**  
**Statement of Revenues & Expenditures**  
**For Period Ending August 31, 2017**

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Sand and Topsoil	\$18,000	\$387	\$1,500	\$1,113	\$10,305	\$16,500	\$6,195
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$1,491	\$12,259	\$12,259
Fertilizer	\$108,500	\$11,100	\$9,042	(\$2,058)	\$116,923	\$99,458	(\$17,464)
Seed/Sod	\$11,500	\$0	\$958	\$958	\$7,899	\$10,542	\$2,643
Trash Removal	\$2,000	\$264	\$167	(\$98)	\$1,455	\$1,833	\$379
Contingency	\$10,000	\$0	\$833	\$833	\$4,558	\$9,167	\$4,608
First Aid	\$600	\$119	\$50	(\$69)	\$655	\$550	(\$105)
Office Supplies	\$500	\$0	\$42	\$42	\$145	\$458	\$314
Operating Supplies	\$14,000	\$952	\$1,167	\$214	\$18,282	\$12,833	(\$5,449)
Training	\$500	\$352	\$42	(\$310)	\$2,527	\$458	(\$2,069)
Janitorial Supplies	\$1,500	\$1,046	\$125	(\$921)	\$1,926	\$1,375	(\$551)
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$689	\$1,833	\$1,145
Uniforms	\$10,500	\$782	\$875	\$93	\$9,300	\$9,625	\$325
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$45,833	\$45,833
Equipment Rental	\$6,000	\$0	\$500	\$500	\$2,473	\$5,500	\$3,027
Equipment Lease	\$101,000	\$10,896	\$8,417	(\$2,480)	\$80,964	\$92,583	\$11,620
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$550	\$550
IT Services	\$600	\$0	\$50	\$50	\$0	\$550	\$550
<b>Total Golf Course Maintenance</b>	<b>\$979,818</b>	<b>\$82,704</b>	<b>\$81,652</b>	<b>(\$1,053)</b>	<b>\$836,038</b>	<b>\$898,167</b>	<b>\$62,128</b>
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,375	\$1,375
Arbitrage	\$600	\$50	\$50	\$0	\$50	\$50	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$917	(\$83)
Trustee Fees	\$3,750	\$302	\$313	\$11	\$3,416	\$3,438	\$22
Annual Audit	\$1,500	\$122	\$125	\$3	\$1,359	\$1,375	\$16
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$51,590	\$51,590	\$0
Insurance	\$65,000	\$5,587	\$5,417	(\$170)	\$58,536	\$59,583	\$1,047
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$9,490	\$5,500	(\$3,990)
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$11,782</b>	<b>\$11,303</b>	<b>(\$479)</b>	<b>\$125,941</b>	<b>\$124,328</b>	<b>(\$1,614)</b>
Renewal & Replacement	\$30,160	\$1,938	\$2,513	\$576	\$31,533	\$27,647	(\$3,886)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,160</b>	<b>\$1,938</b>	<b>\$2,513</b>	<b>\$576</b>	<b>\$31,533</b>	<b>\$27,647</b>	<b>(\$3,886)</b>
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$100,610</b>	<b>\$119,240</b>	<b>(\$18,631)</b>	<b>\$1,556,908</b>	<b>\$1,590,172</b>	<b>\$33,264</b>
<b>Total Expenditures</b>	<b>\$1,677,933</b>	<b>\$139,538</b>	<b>\$139,704</b>	<b>\$166</b>	<b>\$1,490,371</b>	<b>\$1,538,439</b>	<b>\$48,069</b>
<b>Operating Income (Loss)</b>	<b>-\$2,406</b>	<b>(\$38,928)</b>	<b>(\$20,464)</b>	<b>(\$18,464)</b>	<b>\$66,537</b>	<b>\$51,733</b>	<b>\$14,805</b>

**Viera East**  
**Community Development District**  
**Golf Course/Recreation Fund - Operations**  
**Statement of Revenues & Expenditures**  
**For Period Ending August 31, 2017**

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355		\$49,479	\$46,530	\$517,725	\$511,825	\$5,900
Interest Income	\$300		\$58	\$25	\$490	\$275	\$215
Transfer In	\$0		\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)		(\$15,937)	(\$15,937)	(\$175,312)	(\$175,311)	(\$0)
Principal Expense	(\$365,000)		(\$30,417)	(\$30,417)	(\$334,583)	(\$334,583)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$2,406</b>		<b>\$3,183</b>	<b>\$201</b>	<b>\$58,320</b>	<b>\$2,206</b>	<b>\$56,115</b>
<b>Change in Net Assets</b>	<b>\$0</b>		<b>(\$35,745)</b>	<b>(\$20,263)</b>	<b>\$124,858</b>	<b>\$53,939</b>	<b>\$70,919</b>
<b>Beginning Net Assets</b>	<b>\$0</b>				<b>(\$2,436,113)</b>		
<b>Ending Net Assets</b>	<b>\$0</b>				<b>(\$2,311,255)</b>		

Viera East General Fund  
Month to Month

Revenue	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$34,686	\$7,656	\$16,462	\$9,019	\$13,105	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,789</b>	<b>\$214,806</b>	<b>\$506,420</b>	<b>\$19,975</b>	<b>\$39,376</b>	<b>\$12,346</b>	<b>\$21,152</b>	<b>\$13,709</b>	<b>\$17,795</b>	<b>\$4,690</b>	<b>\$4,690</b>	<b>\$0</b>	<b>\$859,747</b>

Administrative Expenditures

Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$2,488	\$3,734	\$2,503	\$2,272	\$2,272	\$0	\$28,862
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$220	\$1,615	\$0	\$1,990	\$0	\$0	\$0	\$4,265
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$2,138	\$0	\$0	\$445	\$0	\$0	\$0	\$11,620
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$463	\$0	\$5,113
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$528	\$528	\$528	\$528	\$528	\$0	\$5,891
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$2,292
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$89,472
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$100	\$160	\$151	\$83	\$168	\$0	\$2,264
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$92	\$160	\$296	\$177	\$330	\$0	\$1,732
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$511	\$511	\$511	\$511	\$511	\$0	\$5,767
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$130	\$119	\$46	\$103	\$101	\$130	\$0	\$1,400
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$182	\$42	\$245	\$632	\$41	\$0	\$3,413
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$160
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$3,117
<b>Total Administrative</b>	<b>\$14,716</b>	<b>\$18,023</b>	<b>\$19,226</b>	<b>\$13,450</b>	<b>\$14,151</b>	<b>\$15,567</b>	<b>\$14,750</b>	<b>\$14,278</b>	<b>\$15,867</b>	<b>\$13,400</b>	<b>\$13,074</b>	<b>\$0</b>	<b>\$166,483</b>

Operating Expenditures

Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$10,575	\$10,822	\$10,531	\$10,901	\$10,799	\$0	\$114,532
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$112	\$115	\$117	\$121	\$121	\$0	\$1,246
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$784	\$802	\$795	\$806	\$800	\$0	\$8,497
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$581	\$581	\$393	\$523	\$545	\$718	\$0	\$6,089
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$192	\$211	\$219	\$227	\$225	\$0	\$2,183
Unemployment	\$0	\$0	\$0	\$602	\$32	\$126	\$17	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$401	\$466	\$508	\$415	\$205	\$856	\$0	\$5,941
Training	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Uniforms	\$0	\$358	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705
<b>Total Operating</b>	<b>\$11,516</b>	<b>\$12,692</b>	<b>\$12,867</b>	<b>\$13,319</b>	<b>\$12,096</b>	<b>\$13,087</b>	<b>\$12,727</b>	<b>\$12,851</b>	<b>\$12,600</b>	<b>\$12,804</b>	<b>\$13,519</b>	<b>\$0</b>	<b>\$140,078</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$0	\$0	\$0	\$5,695	\$0	\$0	\$0	\$0	\$0	\$17,869	\$0	\$0	\$23,564
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$57,400	\$0	\$0	\$0	\$0	\$0	\$0	\$57,400
Environmental Services	\$7,223	\$349	\$438	\$0	\$125	\$156	\$0	\$0	\$4,812	\$2,951	\$63	\$0	\$16,116
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,675	\$8,265	\$7,765	\$0	\$88,244
Control Burns	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$3,392	\$0	\$4,892
Contingencies	\$0	\$1,866	\$862	\$840	\$330	\$0	\$4,723	\$0	\$0	\$0	\$0	\$0	\$8,621
Fire Line Maintenance	\$0	\$792	\$0	\$2,548	\$0	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$3,925
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,160	\$0	\$1,160	\$0	\$0	\$0	\$0	\$2,320
<b>Total Maintenance</b>	<b>\$14,788</b>	<b>\$10,772</b>	<b>\$9,975</b>	<b>\$16,848</b>	<b>\$8,020</b>	<b>\$69,676</b>	<b>\$12,288</b>	<b>\$8,925</b>	<b>\$13,487</b>	<b>\$29,085</b>	<b>\$11,219</b>	<b>\$0</b>	<b>\$205,083</b>

**Grounds Maintenance Expenditures**

Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,835	\$11,824	\$11,942	\$11,681	\$12,017	\$12,101	\$0	\$129,339
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$263	\$272	\$277	\$286	\$286	\$0	\$3,235
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$849	\$856	\$841	\$861	\$868	\$0	\$8,972
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$1,834	\$1,342	\$1,667	\$1,764	\$1,826	\$0	\$19,206
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$215	\$232	\$243	\$250	\$251	\$0	\$2,359
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$31	\$14	\$19	\$20	\$20	\$0	\$1,766
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$154	\$253	\$470	\$154	\$732	\$0	\$2,587
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$528	\$489	\$464	\$446	\$425	\$0	\$5,067
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$0	\$1,586
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$544	\$726	\$694	\$552	\$413	\$0	\$9,165
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$1,152	\$171	\$0	\$0	\$0	\$0	\$8,727
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$816	\$159	\$159	\$160	\$159	\$0	\$3,250
Chemicals	\$0	\$718	\$465	\$300	\$522	\$97	\$610	\$0	\$100	\$0	\$310	\$0	\$3,123
Contingencies	\$0	\$900	\$645	\$0	\$1,722	\$2,207	\$0	\$653	\$0	\$0	\$430	\$0	\$8,078
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,037	\$430	\$1,075	\$430	\$0	\$2,596	\$0	\$7,893
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$344
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$178	\$201	\$0	\$322	\$201	\$0	\$2,563
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$30,784
<b>Total Grounds Maintenance</b>	<b>\$22,960</b>	<b>\$23,072</b>	<b>\$23,735</b>	<b>\$22,864</b>	<b>\$25,667</b>	<b>\$24,664</b>	<b>\$22,371</b>	<b>\$21,327</b>	<b>\$19,988</b>	<b>\$20,250</b>	<b>\$23,131</b>	<b>\$0</b>	<b>\$250,030</b>

**Total Expenditures**

<b>Total Expenditures</b>	<b>\$63,980</b>	<b>\$64,560</b>	<b>\$65,802</b>	<b>\$66,481</b>	<b>\$59,934</b>	<b>\$122,996</b>	<b>\$62,115</b>	<b>\$57,981</b>	<b>\$61,942</b>	<b>\$75,538</b>	<b>\$60,944</b>	<b>\$0</b>	<b>\$761,674</b>
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**Excess Revenue/(Expenditures)**

<b>Excess Revenue/(Expenditures)</b>	<b>(\$59,191)</b>	<b>\$150,246</b>	<b>\$440,617</b>	<b>(\$46,506)</b>	<b>(\$20,558)</b>	<b>(\$110,649)</b>	<b>(\$40,954)</b>	<b>(\$43,672)</b>	<b>(\$44,147)</b>	<b>(\$70,848)</b>	<b>(\$56,254)</b>	<b>\$0</b>	<b>\$98,073</b>
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Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,641	3,097	3,248	3,292	3,788	4,344	4,198	3,017	2,669	2,631	2,731	0	35,656
Member Rounds	720	855	801	948	802	845	803	775	573	510	425	0	8,057
Comp Rounds	533	673	646	688	660	715	661	663	537	452	422	0	6,650
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$37	\$37	\$31	\$26	\$27	\$26	\$26	\$0	\$342
<b>Revenues:</b>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$159,445	\$130,039	\$78,486	\$70,851	\$67,623	\$70,080	\$0	\$1,127,791
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$924	\$716	\$939	\$340	\$1,290	\$240	\$658	\$0	\$9,924
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	(\$1,427)	(\$1,765)	(\$1,769)	(\$1,408)	(\$1,843)	\$0	\$9,924
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$19,171	\$18,415	\$15,882	\$16,656	\$14,774	\$15,173	\$0	(\$22,974)
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$2,923	\$1,343	\$909	\$1,254	\$1,185	\$1,580	\$0	\$195,016
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$7,881	\$6,531	\$5,490	\$4,616	\$4,607	\$0	\$25,468
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$175	\$175	\$324	\$26	\$175	\$0	\$67,501
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$7,094	\$7,013	\$0	\$112,985
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$860	\$34	\$1,124	\$123	\$748	\$0	\$9,679
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$20,650
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$886	\$92	\$4,296	\$1,027	\$735	\$541	\$0	\$6,898
<b>Total Revenues</b>	<b>\$118,510</b>	<b>\$149,198</b>	<b>\$147,391</b>	<b>\$160,732</b>	<b>\$179,688</b>	<b>\$208,878</b>	<b>\$171,324</b>	<b>\$116,385</b>	<b>\$107,307</b>	<b>\$96,886</b>	<b>\$100,610</b>	<b>\$0</b>	<b>\$1,556,908</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$1,136	\$952	\$873	\$1,168	\$2,321	\$0	\$14,475
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$1,470	\$792	\$755	\$289	\$289	\$393	\$0	\$7,834
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$1	\$37	\$0	\$100	\$0	\$0	\$171
Printing & Binding	\$206	\$0	\$94	\$103	\$103	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$668
Utilities	\$377	\$386	\$411	\$439	\$418	\$1,293	\$332	\$414	\$586	\$550	\$361	\$0	\$5,587
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$595	\$1,372	\$1,564	\$1,430	\$875	\$0	\$8,846
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$2,860	\$2,729	\$1,648	\$1,290	\$3,033	\$2,976	\$0	\$35,407
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$4,089	\$3,041	\$2,425	\$1,964	\$1,893	\$0	\$30,139
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$112	\$380	\$251	\$340	\$0	\$1,223
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$877	\$1,387	\$450	\$553	\$155	\$0	\$7,840
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$77
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$250	\$118	\$1,074	\$98	\$200	\$0	\$2,885
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$40	\$0	\$0	\$45	\$178	\$0	\$0	\$491
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$292	\$34	\$0	\$0	\$0	\$0	\$0	\$1,887
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$501	\$501	\$425	\$425	\$425	\$591	\$0	\$6,093
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$85	\$0	\$1,360	\$85	\$0	\$5,275
<b>Total Golf Course Expenditures</b>	<b>\$9,373</b>	<b>\$16,599</b>	<b>\$11,151</b>	<b>\$11,954</b>	<b>\$11,590</b>	<b>\$15,196</b>	<b>\$11,356</b>	<b>\$10,423</b>	<b>\$9,400</b>	<b>\$11,665</b>	<b>\$10,189</b>	<b>\$0</b>	<b>\$128,899</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
Utilities	\$740	\$671	\$622	\$752	\$700	\$666	\$781	\$777	\$798	\$892	\$814	\$0	\$8,214
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Repairs	\$0	\$0	\$0	\$0	\$0	\$88	\$88	\$631	\$0	\$0	\$0	\$0	\$631
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$177	\$0	\$967
<b>Total Restaurant Expenditures</b>	<b>\$974</b>	<b>\$993</b>	<b>\$768</b>	<b>\$986</b>	<b>\$940</b>	<b>\$905</b>	<b>\$1,020</b>	<b>\$1,496</b>	<b>\$886</b>	<b>\$892</b>	<b>\$991</b>	<b>\$0</b>	<b>\$10,851</b>
<b>Proshop:</b>													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$6,520	\$6,136	\$5,429	\$6,879	\$6,292	\$0	\$67,635
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$337	\$309	\$336	\$366	\$366	\$0	\$3,644
FICA	\$440	\$520	\$390	\$474	\$419	\$499	\$499	\$469	\$481	\$526	\$481	\$0	\$5,077
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$35	\$35	(\$7)	\$1	\$1	\$19	\$0	\$251
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$119	\$119	\$113	\$143	\$131	\$0	\$1,447
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$185	\$185	\$150	\$226	\$188	\$0	\$2,170
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$576	\$516	\$653	\$646	\$671	\$757	\$716	\$0	\$6,874
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$164	\$141	\$51	\$51	\$51	\$0	\$994
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Pro Shop Expenditures</b>	<b>\$7,646</b>	<b>\$9,211</b>	<b>\$7,468</b>	<b>\$8,403</b>	<b>\$7,465</b>	<b>\$8,367</b>	<b>\$8,663</b>	<b>\$7,999</b>	<b>\$7,123</b>	<b>\$8,950</b>	<b>\$9,244</b>	<b>\$0</b>	<b>\$90,539</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$8,662	\$3,025	\$0	\$81,832
<b>Total Merchandise Sales</b>	<b>\$5,349</b>	<b>\$5,801</b>	<b>\$8,963</b>	<b>\$5,084</b>	<b>\$9,247</b>	<b>\$16,066</b>	<b>\$5,634</b>	<b>\$7,367</b>	<b>\$6,634</b>	<b>\$8,662</b>	<b>\$3,025</b>	<b>\$0</b>	<b>\$81,832</b>
<b>Cart Facility:</b>													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$5,218	\$5,439	\$4,921	\$5,888	\$6,927	\$0	\$53,161
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$201	\$454	\$508	\$619	\$610	\$0	\$4,972
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$385	\$416	\$421	\$450	\$530	\$0	\$4,097
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$92	\$106	\$102	\$123	\$144	\$0	\$1,017
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$279	\$302	\$273	\$327	\$384	\$0	\$2,829
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$1,171	\$1,028	\$873	\$1,043	\$968	\$0	\$11,045
Fuel	\$30	\$34	\$42	\$25	\$13	\$35	\$26	\$0	\$0	\$0	\$0	\$0	\$205
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$3,544	\$3,597	\$3,453	\$4,899	\$4,491	\$275	\$6,533	\$0	\$42,605
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$60	\$1,750	\$103	\$0	\$0	\$0	\$4,560
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$384	(\$395)	\$0	\$102	\$0	\$0	\$0	\$0	\$227
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$236	\$242	\$410	\$236	\$751	\$0	\$7,204
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
<b>Total Cart Facility</b>	<b>\$9,542</b>	<b>\$9,899</b>	<b>\$7,893</b>	<b>\$8,696</b>	<b>\$19,791</b>	<b>\$12,473</b>	<b>\$11,120</b>	<b>\$14,737</b>	<b>\$12,102</b>	<b>\$8,961</b>	<b>\$16,848</b>	<b>\$0</b>	<b>\$132,063</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$4,679	\$4,598	\$4,716	\$3,331	\$2,265	\$2,254	\$0	\$43,092
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$281	\$290	\$227	\$218	\$218	\$0	\$3,039
FICA Expense	\$277	\$318	\$349	\$337	\$344	\$344	\$352	\$361	\$276	\$173	\$172	\$0	\$3,318
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$84	\$92	\$69	\$47	\$47	\$0	\$811
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$255	\$262	\$185	\$126	\$125	\$0	\$2,275
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
<b>Total Starter Marshals</b>	<b>\$4,479</b>	<b>\$5,195</b>	<b>\$5,508</b>	<b>\$5,358</b>	<b>\$5,437</b>	<b>\$5,673</b>	<b>\$5,569</b>	<b>\$5,721</b>	<b>\$4,088</b>	<b>\$2,829</b>	<b>\$2,817</b>	<b>\$0</b>	<b>\$52,675</b>

**Golf Course Maintenance:**

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$33,196	\$32,533	\$32,518	\$29,986	\$31,578	\$0	\$349,170
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$774	\$772	\$755	\$779	\$739	\$0	\$6,273
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$2,163	\$2,501	\$2,452	\$2,408	\$1,359	\$2,029	\$2,348	\$0	\$24,783
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$4,466	\$4,229	\$4,450	\$3,836	\$3,185	\$0	\$44,997
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$593	\$618	\$649	\$621	\$651	\$0	\$6,527
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$598	\$909	\$191	\$44	\$104	\$0	\$6,212
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$500	\$1,000	\$0	\$500	\$1,000	\$0	\$6,000
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$50	\$50	\$50	\$0	\$0	\$0	\$2,078
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$2,442	\$2,239	\$2,315	\$2,232	\$2,170	\$0	\$24,384
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$928	\$7,951	\$2,139	\$2,719	\$7,300	\$0	\$44,630
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$2,284	\$3,240	\$2,225	\$5,656	\$5,521	\$0	\$55,813
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$124	\$247	\$247	\$247	\$247	\$0	\$1,834
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$2,243	\$1,457	\$2,001	\$1,413	\$1,916	\$0	\$21,703
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$445	\$444	\$2,100	\$387	\$0	\$10,305
Flower/Mulch	\$0	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,491
Fertilizer/Chemicals	\$5,697	\$14,981	\$12,228	\$9,137	\$9,838	\$13,210	\$13,347	\$7,534	\$11,797	\$8,054	\$11,100	\$0	\$116,923
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$7,899
Trash Removal	\$132	\$132	\$132	\$1,000	\$132	\$750	\$132	\$132	\$0	\$132	\$264	\$0	\$1,455
Contingency	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,558
First Aid	\$129	\$0	\$0	\$0	\$222	\$0	\$0	\$130	\$0	\$54	\$119	\$0	\$655
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$145
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$2,338	\$3,619	\$2,091	\$714	\$952	\$0	\$18,282
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$420	\$701	\$680	\$352	\$0	\$2,527
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$76	\$225	\$449	\$1,046	\$0	\$1,926
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$689	\$0	\$0	\$689
Uniforms	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$525	\$741	\$107	\$1,058	\$782	\$0	\$9,300
GC Repair and Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,586	\$3,361	\$8,789	\$8,623	\$3,621	\$10,744	\$9,441	\$4,273	\$9,479	\$10,896	\$0	\$80,964
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$60,076</b>	<b>\$73,279</b>	<b>\$72,826</b>	<b>\$82,535</b>	<b>\$73,618</b>	<b>\$86,317</b>	<b>\$79,706</b>	<b>\$80,297</b>	<b>\$68,487</b>	<b>\$76,192</b>	<b>\$82,704</b>	<b>\$0</b>	<b>\$836,038</b>

**Administrative Expenditures:**

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$550
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$167	\$83	\$83	\$83	\$0	\$1,000
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$302	\$302	\$0	\$3,416
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$122	\$122	\$122	\$122	\$122	\$0	\$1,359
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Insurance	\$5,395	\$5,136	\$637	\$5,307	\$5,450	\$3,914	\$5,679	\$5,587	\$5,587	\$5,587	\$5,587	\$0	\$58,556
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$948	\$948	\$948	\$948	\$948	\$0	\$9,450

**Total Administrative Expenditures**

<b>Total Administrative Expenditures</b>	<b>\$11,288</b>	<b>\$11,034</b>	<b>\$11,205</b>	<b>\$11,516</b>	<b>\$11,659</b>	<b>\$10,123</b>	<b>\$11,885</b>	<b>\$11,876</b>	<b>\$11,793</b>	<b>\$11,782</b>	<b>\$11,782</b>	<b>\$0</b>	<b>\$125,941</b>
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Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$3,426	\$2,328	\$2,416	\$1,938	\$0	\$31,533
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$2,197</b>	<b>\$2,370</b>	<b>\$2,984</b>	<b>\$2,948</b>	<b>\$3,215</b>	<b>\$3,594</b>	<b>\$4,118</b>	<b>\$3,426</b>	<b>\$2,328</b>	<b>\$2,416</b>	<b>\$1,938</b>	<b>\$0</b>	<b>\$31,533</b>
<b>Total Revenues</b>	<b>\$118,510</b>	<b>\$149,198</b>	<b>\$147,391</b>	<b>\$160,732</b>	<b>\$179,688</b>	<b>\$208,878</b>	<b>\$171,324</b>	<b>\$116,385</b>	<b>\$107,307</b>	<b>\$96,886</b>	<b>\$100,610</b>	<b>\$0</b>	<b>\$1,556,908</b>
<b>Total Expenditures</b>	<b>\$110,925</b>	<b>\$134,382</b>	<b>\$128,767</b>	<b>\$137,480</b>	<b>\$142,962</b>	<b>\$158,714</b>	<b>\$139,071</b>	<b>\$143,344</b>	<b>\$122,841</b>	<b>\$132,348</b>	<b>\$139,538</b>	<b>\$0</b>	<b>\$1,490,371</b>
<b>Operating Income (Loss)</b>	<b>\$7,586</b>	<b>\$14,816</b>	<b>\$18,624</b>	<b>\$23,251</b>	<b>\$36,727</b>	<b>\$50,164</b>	<b>\$32,253</b>	<b>(\$26,959)</b>	<b>(\$15,533)</b>	<b>(\$35,463)</b>	<b>(\$38,928)</b>	<b>\$0</b>	<b>\$66,537</b>
<i>Non-Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$49,479	\$49,479	\$0	\$517,725
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$44	\$121	\$48	\$43	\$58	\$0	\$490
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	\$0	(\$175,312)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	(\$334,583)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$50,207</b>	<b>\$208</b>	<b>\$199</b>	<b>\$199</b>	<b>\$211</b>	<b>\$208</b>	<b>\$219</b>	<b>\$296</b>	<b>\$223</b>	<b>\$3,168</b>	<b>\$3,183</b>	<b>\$0</b>	<b>\$58,320</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$57,792</b>	<b>\$15,024</b>	<b>\$18,823</b>	<b>\$23,451</b>	<b>\$36,937</b>	<b>\$50,372</b>	<b>\$32,472</b>	<b>(\$26,663)</b>	<b>(\$15,310)</b>	<b>(\$32,295)</b>	<b>(\$35,745)</b>	<b>\$0</b>	<b>\$124,858</b>

# Viera East Community Development District

ProShop  
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$7,094	\$7,013	\$0	\$112,985
<b>Total Revenues</b>	<b>\$7,005</b>	<b>\$9,746</b>	<b>\$12,472</b>	<b>\$9,694</b>	<b>\$12,824</b>	<b>\$17,203</b>	<b>\$11,130</b>	<b>\$9,621</b>	<b>\$9,182</b>	<b>\$7,094</b>	<b>\$7,013</b>	<b>\$0</b>	<b>\$112,985</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$8,662	\$3,025	\$0	\$81,832
<b>Total Expenditures</b>	<b>\$5,349</b>	<b>\$5,801</b>	<b>\$8,963</b>	<b>\$5,084</b>	<b>\$9,247</b>	<b>\$16,066</b>	<b>\$5,634</b>	<b>\$7,367</b>	<b>\$6,634</b>	<b>\$8,662</b>	<b>\$3,025</b>	<b>\$0</b>	<b>\$81,832</b>
<b>Operating Income (Loss)</b>	<b>\$1,656</b>	<b>\$3,945</b>	<b>\$3,509</b>	<b>\$4,609</b>	<b>\$3,577</b>	<b>\$1,137</b>	<b>\$5,496</b>	<b>\$2,253</b>	<b>\$2,548</b>	<b>(\$1,568)</b>	<b>\$3,989</b>	<b>\$0</b>	<b>\$31,152</b>

**Viera East**  
**Community Development District**  
**Golf Course/Recreation Fund- Operations**  
**Prior Month/Year Comparison**

	Actuals 8/31/16	Actuals 8/31/17	Variance	Year to Date 8/31/16	Year to Date 8/31/17	Variance
<b>Revenues:</b>						
Greens Fees	\$ 50,700	\$ 70,080	\$ 19,380	\$ 812,946	\$ 1,127,791	\$ 314,845
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ -	\$ -	\$ -	\$ (16,303)	\$ -	\$ 16,303
Gift Cards - Sales	\$ 437	\$ 658	\$ 221	\$ 2,654	\$ 9,924	\$ 7,270
Gift Cards - Usage	\$ (1,313)	\$ (1,843)	\$ (530)	\$ (14,795)	\$ (22,974)	\$ (8,179)
Season Advance/Trail Fees	\$ 12,989	\$ 15,173	\$ 2,184	\$ 153,421	\$ 195,016	\$ 41,595
Associate Memberships	\$ 3,002	\$ 1,580	\$ (1,422)	\$ 8,813	\$ 25,468	\$ 16,655
Driving Range	\$ 3,308	\$ 4,607	\$ 1,300	\$ 51,475	\$ 67,501	\$ 16,026
Golf Lessons	\$ 525	\$ 175	\$ (350)	\$ 8,900	\$ 1,970	\$ (6,930)
Merchandise Sales	\$ 6,825	\$ 7,013	\$ 189	\$ 85,574	\$ 112,985	\$ 27,411
Restaurant	\$ 477	\$ 748	\$ 271	\$ (480)	\$ 9,679	\$ 10,159
Special Assessments - Operations	\$ 11,070	\$ 1,877	\$ (9,192)	\$ 29,842	\$ 20,650	\$ (9,192)
Miscellaneous Income	\$ 48	\$ 541	\$ 493	\$ 11,575	\$ 8,898	\$ (2,676)
<b>Total Revenues</b>	<b>\$ 88,066</b>	<b>\$ 100,610</b>	<b>\$ 12,543</b>	<b>\$ 1,133,621</b>	<b>\$ 1,556,908</b>	<b>\$ 423,287</b>
<b>Expenditures:</b>						
Golf Course Expenditures	\$ 14,096	\$ 10,189	\$ 3,907	\$ 103,397	\$ 128,899	\$ (25,502)
Restraunt	\$ 1,073	\$ 991	\$ 83	\$ 13,094	\$ 10,851	\$ 2,244
Proshop	\$ 12,494	\$ 9,244	\$ 3,250	\$ 98,569	\$ 90,539	\$ 8,030
Merchandise Sales	\$ 3,490	\$ 3,025	\$ 466	\$ 58,694	\$ 81,832	\$ (23,138)
Cart Facility	\$ 6,894	\$ 16,848	\$ (9,955)	\$ 110,243	\$ 132,063	\$ (21,820)
Starter Marshals	\$ 3,997	\$ 2,817	\$ 1,180	\$ 40,478	\$ 52,675	\$ (12,197)
Golf Course Maintenance	\$ 68,893	\$ 82,704	\$ (13,812)	\$ 734,566	\$ 836,038	\$ (101,472)
Administrative	\$ 10,875	\$ 11,782	\$ (907)	\$ 120,753	\$ 125,941	\$ (5,188)
Reserves	\$ 641	\$ 1,938	\$ (1,297)	\$ 22,166	\$ 31,533	\$ (9,367)
<b>Total Expenditures</b>	<b>\$ 122,453</b>	<b>\$ 139,538</b>	<b>\$ (17,085)</b>	<b>\$ 1,301,961</b>	<b>\$ 1,490,371</b>	<b>\$ (188,410)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (34,387)</b>	<b>\$ (38,928)</b>	<b>\$ (4,541)</b>	<b>\$ (168,340)</b>	<b>\$ 66,537</b>	<b>\$ 234,877</b>

**Viera East  
Community Development District  
Special Assessment Receipts - FY2017**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/21/16	\$ 467.34	\$ 99.07	\$ 297.06	\$ 71.21	\$ 467.34
11/15/16	\$ 40,300.65	\$ 8,543.41	\$ 25,616.47	\$ 6,140.78	\$ 40,300.65
11/23/16	\$ 950,848.92	\$ 201,572.16	\$ 604,391.99	\$ 144,884.77	\$ 950,848.92
12/12/16	\$ 2,126,613.70	\$ 450,824.64	\$ 1,351,748.16	\$ 324,040.90	\$ 2,126,613.70
12/19/16	\$ 240,126.65	\$ 50,904.88	\$ 152,632.68	\$ 36,589.09	\$ 240,126.65
1/10/17	\$ 72,097.38	\$ 15,284.05	\$ 45,827.55	\$ 10,985.77	\$ 72,097.38
2/6/17	\$ 163,406.09	\$ 34,640.75	\$ 103,866.48	\$ 24,898.86	\$ 163,406.09
2/6/2017 (1)	\$ 216.95	\$ 45.99	\$ 137.90	\$ 33.06	\$ 216.95
3/9/17	\$ 36,116.94	\$ 7,656.49	\$ 22,957.16	\$ 5,503.29	\$ 36,116.94
4/11/17	\$ 77,644.20	\$ 16,459.93	\$ 49,353.30	\$ 11,830.97	\$ 77,644.20
4/11/2017 (2)	\$ 8.12	\$ 1.72	\$ 5.16	\$ 1.24	\$ 8.12
4/30/2017 (3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
5/5/17	\$ 42,543.51	\$ 9,018.87	\$ 19,463.08	\$ 14,061.56	\$ 42,543.51
6/9/17	\$ 11,223.74	\$ 9,383.22	\$ -	\$ 1,840.52	\$ 11,223.74
6/14/2017 (4)	\$ 12,570.51	\$ 3,721.80	\$ -	\$ 8,848.71	\$ 12,570.51
	\$ 3,821,057.70	\$ 808,157.00	\$ 2,423,170.00	\$ 589,730.71	\$ 3,821,057.70

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170.00	\$ (2,423,170.00)	\$ -	\$ 0.00
General Fund	\$ 808,157	21.20%	\$ 808,157.00	\$ (808,157.00)	\$ -	\$ 0.00
Recreation Fund	\$ 580,882	15.24%	\$ 589,730.71	\$ (589,730.71)	\$ -	\$ (8,848.71)
	\$ 3,812,209	100.00%	\$ 3,821,057.70	\$ (3,821,057.70)	\$ -	\$ (8,848.70)

- (1) Represents Postage Billing deductions from February 6, 2016 distribution  
(2) Represents Postage Billing deductions from April 11, 2016 distribution  
(3) Represents Debt Service Fund Collection Cost  
(4) Represents Tax Certificate Sale

